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Attorneys for ARAMARK Uniform & Career
Apparel Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

| | | |
|-----------------------------|---|----------------------------|
| In Re: | : | X |
| | : | Chapter 11 |
| DELPHI CORPORATION, et al., | : | Case No. 05-44481 (RDD) |
| | : | (Jointly Administered) |
| Debtors. | : | Hearing Date and Time: TBA |
| | : | X |

**RESPONSE OF ARAMARK UNIFORM & CAREER APPAREL, INC.
TO DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS [CLAIM
NO. 10390]**

**TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:**

ARAMARK Uniform & Career Apparel Inc., dba ARAMARK Uniform Services and
ARAMARK in c/o Star Source Management Services, Inc. ("ARAMARK"), which transferred
its Proof of Claim No. 10390 to Contrarian Funds LLC ("Contrarian"), hereby responds to the
Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr.
**RESPONSE OF ARAMARK UNIFORM & CAREER APPAREL, INC.
TO DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - 1**

P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected On Debtor's Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification That is Subject to Prior Order dated December 21, 2007 ("Twenty-Fourth Omnibus Claims Objection") (Docket #11588), and respectfully asserts as follows:

I. BACKGROUND

1. On October 8 and 14, 2005, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") filed a Chapter 11 petition
2. Pre-petition and post-petition, ARAMARK has provided the Debtors on a weekly basis with laundered employee uniforms and accessories.
3. ARAMARK timely filed its proof of claim, which was subsequently amended and is referenced as Claim No. 10390 (the "ARAMARK POC").
4. On February 15, 2006, Contrarian filed an Omnibus Notice of Transfer of Claim Pursuant to Fed. R. Bankr. P. 3001(e)(1) reflecting that ARAMARK transferred to Contrarian all pre-petition claims against the Debtors which were later reflected on Proofs of Claim Nos 10389¹ and 10390.
5. In the transfer of Claim No. 10390 to Contrarian, ARAMARK retained the right along with Contrarian, to defend any objection to that claim and ARAMARK undertook the sole obligation to defend any objection to that claim.

¹ Pursuant to a joint stipulation among the Debtors, ARAMARK, and Contrarian, Proof of Claim No. 10389 was withdrawn and expunged. [Docket No. 9222]

6. The ARAMARK POC asserts an unsecured non-priority claim in the amount of \$367,359.35, which sum represents all unpaid amounts for pre-petition services and goods that ARAMARK provided to the Debtors

7. Attached to the ARAMARK POC is an itemized forty-four page summary of the amounts owed. The summary contains the account receivable number, the date of each Invoice, the ARAMARK market center number that was doing business with the Debtors, the Invoice Number, and the amounts unpaid on each Invoice. *See Official Form 10* (indicating that where documents are too voluminous, the creditor should attach a summary). Attached hereto as Exhibit A is a true and correct copy of the ARAMARK POC.

8. In the Twenty-Fourth Omnibus Claims Objection, the Debtors challenge the claims of numerous creditors for various and general reasons. The Debtors challenge the ARAMARK POC as part of the Claims that allegedly "state the incorrect amount or are overstated." Thus, the ARAMARK POC is among those claims set forth on Exhibit D-1 to the Claims Objection.

9. The Twenty-Fourth Omnibus Claims Objection does not attempt in any manner to specify why the Debtors believe that the ARAMARK POC is incorrect or overstated. Instead, the Debtors merely conclusorily assert that the ARAMARK POC should be amended to an unsecured claim for \$246,837.18, a \$120,522.17 reduction, contending that "the Debtors' books and records refute that the claims asserted . . . are actually owed by any Debtors in the amount asserted." The Debtors do not provide any facts, documents, or other information from the Debtors' "books and records" that would indicate how the ARAMARK POC is purportedly overstated. The Debtors do not provide any sworn statements asserting any specific facts regarding the ARAMARK POC.

II. ANALYSIS

10. As stated recently in the Northern District of Illinois in *In re Vastag*, 345 B.R. 882, 885 (Bankr. N.D. Ill. 2006):

A Proof of Claim filed in accordance with 11 U.S.C. § 501 constitutes prima facie evidence of the validity and the amount of the claim. *See Fed. R. Bankr. P.* 3001(f). The burden is on the objector to introduce evidence rebutting the presumption, *see In re Chapman*, 132 B.R. 132, 143 (Bankr. N.D. Ill. 1991); however, "filing an objection to the claim without more is insufficient to challenge the rebuttable presumption" of validity. *See id.* Rather, an objection must be premised on one or more of the grounds set forth in 11 U.S.C. § 502(b).

11. The ARAMARK POC is filed in accordance with 11 U.S.C. § 501 and is therefore "prima facie evidence of the validity and amount of the claim" Fed. R. Bank. P. 3001(f). The Debtors' objection lacks any evidence to rebut the presumption established by Rule 3001(f).

12. In addition, ARAMARK has been attempting to resolve this dispute informally with the Debtors. ARAMARK has contacted the Debtors' counsel to request specifics as to which Invoices are being challenged, as ARAMARK has five banker boxes holding a copy of each of the specified Invoices on the proof of claim and supporting documentation. The Debtors have been unable to specify which Invoices or even time frames that they challenge in the ARAMARK POC.

13. Once the Debtors do provide ARAMARK with specifics about regarding the time frame or Invoices challenged, ARAMARK can provide the Debtors with the relevant documents that support the disputed amount of the claim. The Debtors' objection should be resolvable through this informal process.

14. The Debtors' objection to the ARAMARK POC, as contained in the Twenty-Fourth Omnibus Claims Objection, is completely lacking in evidence and is therefore insufficient,

pursuant to Rule 3001(f). The unsecured claim asserted in the ARAMARK POC should be allowed in its entirety

15 ARAMARK expressly reserves the right: (i) to amend, modify, or supplement this Response, including by, but not limited to, additional documentation of the amount of the claims asserted in the ARAMARK POC and (ii) to present other evidence if an evidentiary hearing is held with respect to the Twenty-Fourth Omnibus Claims Objection and this Response.

16. Any reply to this Response shall be returned to:

Sheila R. Schwager, ISB No. 5059
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877 Main Street, Suite 1000
P.O. Box 1617
Boise, ID 83701-1617

and

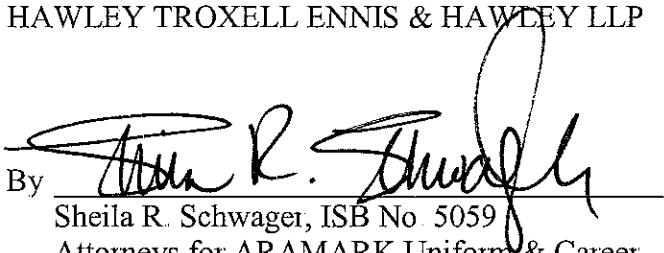
Daniel A. Fliman
Attorneys for Contrarian Funds LLC
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III. CONCLUSION

13. For the foregoing reasons, the Debtors' objection to the ARAMARK POC, as contained in the Twenty-Fourth Omnibus Claims Objection, should be overruled, and the unsecured claim asserted in the ARAMARK POC should be allowed in its entirety.

DATED THIS 16th day of January, 2008.

HAWLEY TROXELL ENNIS & HAWLEY LLP

By 

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RESPONSE OF ARAMARK UNIFORM & CAREER APPAREL, INC.
TO DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS - 6

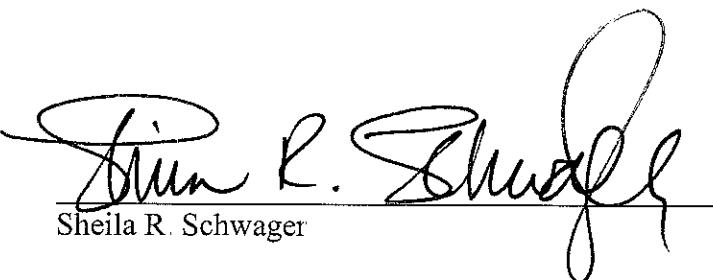
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 16th day of January, 2008, I served a copy of the RESPONSE OF ARAMARK UNIFORM & CAREER APPAREL, INC. TO DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS by Electronic Filing, and to the entities below by Federal Express:

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Joseph N. Wharton
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Delphi Corporation
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Hon. Robert D. Drain
United States Bankruptcy Court Judge
United States Bankruptcy Court for the Southern District of New York
One Bowling Green
Room 632
New York, NY 10004



Sheila R. Schwager